

## Chapter 13 - Record of Changes

Date	Description of Change	Section

# CHAPTER 13 – REPORTING REQUIREMENTS

DED requires subrecipients to report on grant progress beginning from Notice of Approval (NOA) through Certificate of Completion of the grant. This Chapter describes DED’s reports and due dates for submission by the subrecipient. Note that not all the reports are applicable to every subrecipient’s grant.

Subrecipients must use and submit current reporting forms. The current forms and instructions are available on the Department’s website and through the grant management system.

## SEMI-ANNUAL PROJECT STATUS REPORTS

Subrecipients submit the Semi-Annual Project Status Report to the Department every six months during the life of the project within the grant management system. The report must be submitted within *30 days* after each semi-annual reporting period end date (*June 30<sup>th</sup> and December 31<sup>st</sup> of each year*). The first bi-annual report is required when at least 6 months of project beginning has occurred.

The Semi-Annual Project Status Report identifies accomplishments that have been completing during the reporting period; beneficiary data regarding CDBG National Objectives; and the project activity progress.

Failure of the subrecipients to promptly and accurately submit any Semi-Annual Project Status Reports for the grant may result in the Department not processing any future draw down requests and until the DED receives the reports.

## JOB CREATION/RETENTION REPORTS

The DED requires all subrecipients meeting the National Objective of Low to Moderate Income via Job Creation/Retention (LMJ) funded under the Economic Development (ED) category to submit a Job Creation/Retention Report every six months. The report must be submitted within *30 days* after each semi-annual reporting period ends (*June 30<sup>th</sup> and December 31<sup>st</sup> of each year*).

Each business assisted with CDBG resources completes an Employee Certification Form for each employee hired or retained under the terms of the project. The subrecipients collects this information and provides a summary within the Job Creation/Retention Report.

## PROGRAM INCOME REPORTS

Subrecipients report on any CDBG program income earned on a semi-annual basis. The Report must be submitted within *30 days* after each semi-annual reporting period ends (*June 30<sup>th</sup> and December 31<sup>st</sup> of each year*).

A separate Program Income Report is completed for Economic Development (ED) projects and for Housing projects. For all other projects in which CDBG program income may be earned, contact the subrecipients' Program Representative for more information. More guidance on program income is available in Chapter 8.

## NOTICE OF CONTRACT AWARD/LSE7

Subrecipients must submit to DED the Notice of Contract Award within **10 days** after awarding the contract for construction related project activities. For more information, refer to Chapter 9 for more information.

## VERIFICATION OF LAWFUL PRESENCE/PUBLIC BENEFITS SUMMARY REPORT

Public Benefits are those where benefit is on the individual basis (i.e., housing or commercial rehabilitation where the direct beneficiary is an individual or sole proprietor). By definition, benefits to businesses (e.g., Corporations, LLCs, etc.) are not included. For each applicant of public benefit, the subrecipients shall have said applicant complete the United States Citizenship Attestation Form, available on the State of Nebraska Department of Administrative Services website: [DAS Website: Materiel \(nebraska.gov\)](https://www.das.nebraska.gov)

In addition to the subrecipients maintaining records on verification of lawful presence, also required under the subrecipient agreement is annual reporting for public benefits, this includes:

- The number of applicants for public benefits under the agreement with the Department and of those applicants
  - the number that were rejected or did not receive a public benefit because lawful presence could not be verified.

This report must be submitted to DED prior to December 31st, reflecting data from the most recent calendar year (or portion of such year when there is not a full calendar year of activity under the subrecipient agreement being reported). This report is submitted through the grant management system.

Reference: Neb. Rev. Stat. §§4-108 through 4-114.

## NOTIFICATION OF ANNUAL AUDIT (NAA)

Subrecipients are required to submit the Notification of Annual Audit information through DED's grant management system, AmpliFund, each year federal funds are expended. The information is due **no later than 60 days** after the subrecipient's fiscal year end.

For more information regarding audit requirements, refer to Chapter 15.

## **FINAL REPORTS**

After the completion of project activities for any CDBG project, the subrecipients must submit necessary final reports within the identified report's time frames. Once all information is received and reviewed by the DED, a Certificate of Completion will be issued.

For more information on the closeout process and final reporting, refer to Chapter 16.

## REPORTING FREQUENTLY ASKED QUESTIONS

### Upon project completion, what will my project file contain?

Maintain your project file as any other CDBG-funded project. As with a grant, your project file is **subject to compliance monitoring**. Your file must include clear evidence of following CDBG rules and regulations, including, but not limited to:

- Public hearing documents including minutes of ratification of amendments to existing plans and projects
- National Objective documentation;
- Environmental Review Record;
- Financial Management records, including costs incurred and paid invoices.
- Procurement and Labor Standards documentation;
- Civil Rights, including Affirmatively Furthering Fair Housing;
- Program Guidelines, if Housing;
- Second Public Hearing documentation; and,
- Client files, if applicable, including:
  - Acquisition and/or relocation documentation,
  - Housing rehabilitation, etc.

### Do we have to submit a Semi-Annual Project Status Report for a Public Works RLF project?

No; however, you must be able to provide key components of data as required for reporting your results. For instance, the number of persons benefitted must be calculated and reported, along with other CDBG requirements.

### For reporting purposes, how are the beneficiaries counted?

For non-Housing project activities, consult the Application Guidelines Exhibits for the applicable national objective subcategory (e.g., LMA, LMC, LMJ). Additional guidance is found within DED's *CDBG Manual*. For Housing project activities, beneficiaries are reported by head of household under the subcategory LMH.

### What is the Public Benefit Standard test and how do I document it for our project?

Public Benefit Standards ONLY apply to Economic Development projects assisting for-profit businesses that:

- provide goods or services needed by and affordable to LMI residents of an LMI residential area (LMA)
- provide employment support services such as training
- involves the creation or retention of jobs which benefit LMI persons

Public Benefit Standards are part of the federal limitations described in 24 CFR 570.482(f). There are certain activities that are prohibited -- no CDBG funds are allowed to be used for, including, but not limited to: assistance to professional sports organization, acquisition of land where the proposed use is not identified, and activities that assist privately owned recreational facilities that primarily cater to higher-income users.

LMJ projects cannot use more than \$35,000 per job created (or a lesser amount if your Re-Use Plan calls for such a limit). Projects assisting businesses which provide goods and services are limited to \$350 per LMI person benefitted within the target area of the project.